REMARKS

Claims 18-22, 24-31 are pending in the present application. Claims 1-17 and 23 have been canceled. Claims 19, 22 and 24 have been amended.

The Examiner has indicated that claims 27-31 are allowed and that claims 18 and 24 would be allowable if rewritten to include all of the limitations of the claims from which they depend. In this connection, the Examiner has indicated that these claims are allowed or allowable, in part, because the prior art of record does not "teach the first spacer 'having a length extending along the gate substantially equal to the width of the source immediately adjacent said gate."

Applicants respectfully request reconsideration of the application in view of the foregoing amendments and the remarks appearing below, which Applicants believe place the application in condition for allowance.

Rejection Under 35 U.S.C. § 102

The Examiner has rejected claims 19-23, 25 and 26 under 35 U.S.C. § 102(b) as being anticipated by U.S. Patent No. 6,252,284 to Muller et al., stating that Muller et al. discloses all of the limitations of these claims.

Applicants respectfully assert that the present rejection is moot because Applicants have amended each independent claim (claims 19 and 22) of the rejected claims to include the limitation of a spacer located proximate the reentrant corner formed between the gate and source (portion) of the fin, wherein the spacer has a length along the gate substantially equal to the width of the source (portion) immediately adjacent the gate, which as mentioned above, the Examiner indicates is not taught in the prior art of record.

Since each of claims 19-22, 25 and 26 now includes this limitation that the Examiner recognizes as not being taught by the prior art of record, Applicants respectfully submit that these claims are patentable over the references of record. Therefore, Applicants respectfully request that the Examiner withdrawn the present rejection.

CONCLUSION

In view of the foregoing, Applicants submit that claims 18-22 and 24-31, as amended, are in condition for allowance. Therefore, prompt issuance of a Notice of Allowance is respectfully

solicited. If any issues remain, the Examiner is encouraged to call the undersigned attorney at the number listed below.

Respectfully submitted,

INTERNATIONAL BUSINESS MACHINES

CORPORATION

Morgan S. Heller II

Registration No.: 44,756

DOWNS RACHLIN MARTIN PLLC

Tel: (802) 863-2375 Attorneys for Applicants

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